



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal  
of  
E. L. NEWELL

Appearances:

For Appellant: Robert R. Hanley, Attorney at Law  
For Respondent: Burl D. Lack, Chief Counsel;  
Crawford H. Thomas, Associate Tax  
Counsel

OPINION AND ORDER ON REHEARING

Upon reconsideration, pursuant to Section 18596 of the Revenue and Taxation Code, of the Appeal of E. L. Newell from the action of the Franchise Tax Board on his protests to proposed assessments of additional personal income tax in the amounts of \$624.24, \$296.77 and \$477.04 for the years 1948, 1949 and 1950, the Board is of the opinion that none of the grounds presented by the Appellant at the oral rehearing of this matter on June 22, 1959, or in any of the memoranda theretofore filed by the Appellant, constitute cause for reversing the Opinion and Order of the Board entered on February 17, 1959, and, accordingly, it is hereby ordered that the said Opinion and Order be and the same is hereby affirmed.

Done at Sacramento, California, this 15th day of  
September, 1959, by the State Board of Equalization,

Paul R. Leake, Chairman  
John W. Lynch, Member  
George R. Reilly, Member  
Richard Nevins, Member  
\_\_\_\_\_, Member

ATTEST: Dixwell L. Pierce  
Secretary